

(b) If, upon the filing of any such application, the Commissioner of Revenue shall be satisfied that the same is made in good faith and that the motor fuels upon which said tax refund is requested are to be used exclusively for the purposes set forth in said application, he shall issue to said applicant a refund permit specifying the terms and conditions under which refunds on such motor fuels will be made, which refund permit shall expire with the fiscal year in which it is issued. Refund permits issued under this act shall state the name of the person, association, firm, or corporation to whom and for whose benefit it is issued, the purposes for which the motor fuels upon which tax refunds are to be made under the provisions thereof are to be used and the approximate number of gallons expected to be used per month for such purposes, and the Commissioner of Revenue may determine such amount. Such refund permits shall bear serial numbers and shall not be transferable, nor shall any right or claim for refund under the same be transferable: *Provided, however*, the Commissioner of Revenue shall not be required to issue any such refund permit for use of motor fuels in manufacturing processes unless and until the applicant therefor shall have made provision for the storage of such motor fuels in the manner prescribed by the Commissioner of Revenue.

Contents of refund permit.

(c) All claims for refunds of tax or taxes on motor fuels under the provisions of this act shall be filed with the Commissioner of Revenue, on forms to be prescribed by him, between the first and the fifteenth day of January, April, July and October of each year and at such periods only. Such application shall be made in the name of the person, association, firm, or corporation applying therefor and shall give the serial number of the refund permit held by such applicant and shall state the number of gallons of motor fuels upon which tax or taxes under this act have been paid which have been used for the purposes specified in said permit during the preceding three months only. It shall state that the number of gallons of motor fuels upon which such refund is requested have been used exclusively for the purposes specified in said refund permit. It shall be accompanied by ticket or tickets, invoice or invoices, or other documents, from a retail dealer or distributor of motor fuels issued at the time of purchase and showing the purchase of the number of gallons of motor fuels on which said refund is requested, and upon which shall be written or stamped at the time of purchase "refund will be requested." It shall contain such other information and statements with reference to said motor fuels as the Commissioner of Revenue shall prescribe, and such application shall be made on blanks to be furnished by the

Periodical filing of refund claims.

Contents of application.